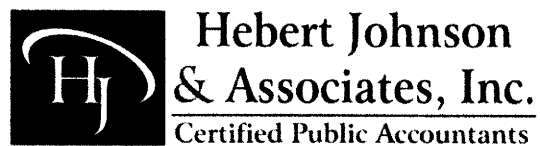


**FIRE PROTECTION DISTRICT #2 OF LIVINGSTON PARISH
VOLUNTEER FIRE DEPARTMENT, INC.
SPRINGFIELD, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2020



A Professional Accounting Corporation

**Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc.
Springfield, Louisiana**

**Annual Financial Statements
As of and for the Year Ended December 31, 2020**

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

To the Board of Directors
Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Post Office Box 427
Springfield, Louisiana 70462

Management is responsible for the accompanying financial statements of Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc (a non-profit corporation), which comprise the statement of assets, liabilities, and net assets – cash basis as of December 31, 2020, and the related statements of revenues, expenses, and other changes in net assets – cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures required in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on page 6 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Albany, Louisiana

June 25, 2021

Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Springfield, Louisiana
Statement of Assets, Liabilities, and Net Assets, Cash Basis
December 31, 2020

Assets

Current Assets:

Cash and Cash Equivalents	\$ 41,494
Total Current Assets	<u>41,494</u>

Property and Equipment:

Fire Fighting Equipment	163,404
Less: Accumulated Depreciation	<u>(116,279)</u>
Total Property and Equipment	<u>47,125</u>
Total Assets	<u><u>\$ 88,619</u></u>

Liabilities

Current Liabilities	\$ -
Total Liabilities	<u>-</u>

Net Assets

Without Donor Restrictions	<u>88,619</u>
Total Net Assets	<u>88,619</u>
Total Liabilities and Net Assets	<u><u>\$ 88,619</u></u>

Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Springfield, Louisiana
Statement of Revenues, Expenses, and Change in Net Assets, Cash Basis
December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Donations	\$ 3,087	\$ -	\$ 3,087
Interest Income	13	-	13
Contract with Livingston Parish Fire Protection District No. 2	-	15,000	15,000
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	15,000	(15,000)	-
Total Revenues	<u>18,100</u>	<u>-</u>	<u>18,100</u>
Expenses			
Advertising	3,835	-	3,835
Building Maintenance	600	-	600
Depreciation Expense	9,884	-	9,884
Dues & Subscriptions	242	-	242
Miscellaneous Expenses	10	-	10
Office Expense	1,820	-	1,820
Professional Services	1,550	-	1,550
Travel and Training	8,404	-	8,404
Total Expense	<u>26,345</u>	<u>-</u>	<u>26,345</u>
Change in Net Assets	(8,245)	-	(8,245)
Net Assets Beginning of Year	96,864	-	96,864
Net Assets End of Year	<u>\$ 88,619</u>	<u>\$ -</u>	<u>\$ 88,619</u>

Supplementary Information

**Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Springfield, Louisiana
Schedule of Compensation, Benefits, and Other Payments to Agency Head
December 31, 2020**

Agency Head: Brian Drury

Purpose	Amount
Salary	-
Benefits - Insurance	\$ -
Benefits - Retirement	-
Deferred Compensation	-
Benefits-Other-Supplemental Pay	-
Car Allowance	-
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	\$ -